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Supreme Court, U.S.
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NO. 87-1385

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1987

HELMUT RAMPP, et ux,

Petitioners

v.

LUZERNE COUNTY ASSESSMENT AND
VALUATION BOARD,

Respondents,

PETITION FOR A WRIT OF CERTIORARI TO
THE SUPREME COURT OF THE UNITED STATES

RESPONSE TO PETITION FOR A WRIT
OF CERTIORARI

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Luzerne County Board
of Assessment Appeal

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Statutes:

Section 204 of the General County
Assessment Law, Act of May 22,
1933, P.L. 853, as amended,
72 P.S. Section 5020-204(a)----- 3

Pennsylvania Constitution, Article
VIII, Section 2(a)----- 3

72 P.S. Section 5020-201----- 3

Cases:

Laymen's Week-end Retreat League
of Philadelphia v. Butler, 83
Pa. Super. 1, 5-6 (1924)----- 3

Mount Zion New Life Center v.
Board of Assessment, 94 Pennsyl-
vania Commonwealth 439, 503 A.2d
1065 (1986)----- 4

Ward v. Board of County Commis-
sioners of Love County, 40 S.Ct.
419, 253 U.S. 17, 64 L.Ed. 751
(1920)----- 4



STATEMENT OF JURISDICTION

Jurisdiction of this Honorable Court is
conferred pursuant to 28 U.S.C. Sections
1257(3); 2101(c).



BRIEF IN OPPOSITION TO PETITION FOR
A WRIT OF CERTIORARI

The Petitioners, Helmut and Judith Rampp invoke the first amendment of the United States Constitution, namely:

"Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof,"

It is the position of the Respondent that there is no encroachment upon or denial of the exercise of religious freedom to the Petitioners in this particular case.

The Petitioners purchased a two story cottage, known as Cottage #33, in Patterson Grove, Luzerne County, Pennsylvania. There are certain times during a given year that the Petitioners use the cottage in question to attend camp meetings. The camp meeting consists of religious services at a tabernacle in another part of the camp ground.



Pursuant to Pennsylvania Law, for a building or property to be exempt from taxation, the place or building must be an actual place of regularly stated religious worship. Section 204 of the General County Assessment Law, Act of May 22, 1933, P.L. 853, as amended, 72 P.S. Section 5020-204(a); Pennsylvania Constitution, Article VIII, Section 2(a). Section 201 of the statute in question, 72 P.S. Section 5020-201, provides that houses and all other real estate are not exempt by law from taxation, and shall be valued and assessed.

The Respondent relies upon the reasoning set forth in the case of Laymen's Week-end Retreat League of Philadelphia v. Butler, 83 Pa. Super.1, 5-6 (1924).

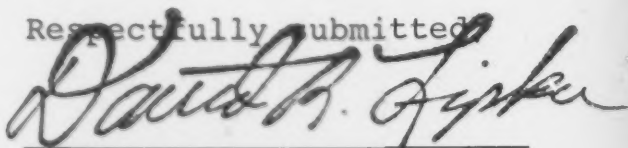
Religious services are conducted at the tabernacle in the camp ground where the Petitioners' cottage is located. The cottage was primarily used for dining, sleeping and discussions during the day between the Petitioners and their children.

The cottage in question was not used primarily as a facility for the conducting of religious worship. The cottage was purely incidental to the religious use of other parts of the camp grounds.

Therefore, the decisions of the lower courts denying the appeal were correct. Mount Zion New Life Center v. Board of Assessment, 94 Pennsylvania Commonwealth 439, 503 A.2d. 1065, (1986).

It is, therefore, the Respondents position that the decisions of the lower courts were based on adequate and legal grounds, and there is fair and substantial support in the facts of the case for the ruling of the Pennsylvania Courts in this proceeding. Ward v. Board of County Commissioners of Love County, 40 S.Ct. 419, 253 U.S. 17, 64 L.Ed. 751 (1920).

Respectfully submitted



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and Valuation Board